



Final Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

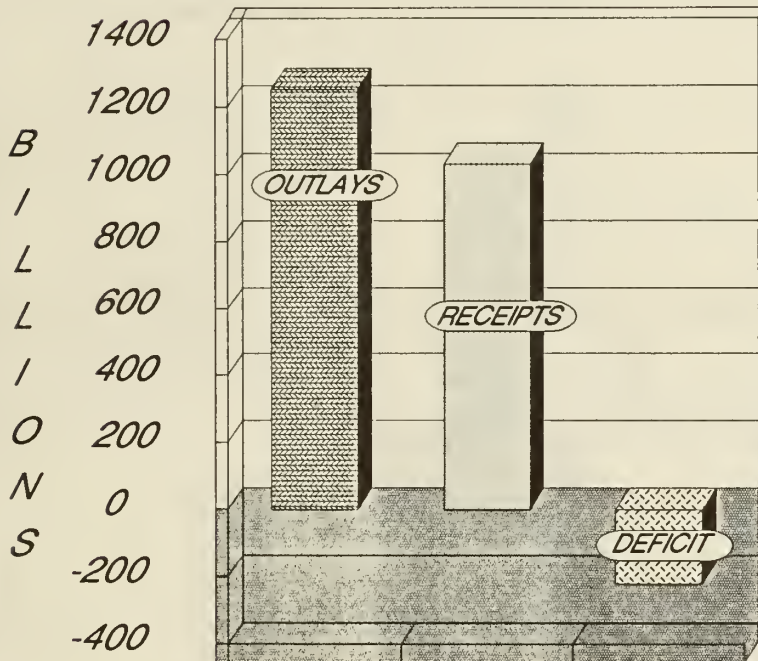
For Fiscal Year 1990 Through September 30, 1990, And Other Periods

Highlight

This issue contains the final budget results for fiscal year 1990.



RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH SEPTEMBER 1990



Contents

- Summary, page 2
- Receipts, page 6
- Outlays, page 7
- Means of financing, page 20
- Receipts/outlays by month, page 26
- Federal trust funds/securities, page 28
- Receipts by source/outlays by function, page 29
- Explanatory notes, page 30

Compiled and Published by the
Financial Management Service
Department of the Treasury

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1989 and 1990, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1989			
October	63,582	90,587	27,005
November	64,330	93,470	29,140
December	93,655	106,446	12,790
January	89,306	86,509	- 2,797
February	61,897	89,769	27,871
March	68,205	103,988	35,784
April	128,892	88,237	- 40,654
May	71,025	96,458	25,433
June	108,249	100,464	- 7,785
July	66,191	84,428	18,237
August	76,136	98,286	22,150
September	99,233	1105,378	16,146
Year-to-Date	2990,701	21,144,020	2153,319
FY 1990			
October	68,426	94,510	26,084
November	71,213	100,945	29,732
December	89,130	103,901	14,772
January	99,538	91,256	- 8,282
February	65,170	100,377	35,207
March	64,819	118,142	53,324
April	139,624	97,795	- 41,829
May	69,212	111,693	42,482
June	110,614	121,719	11,105
July	72,356	98,280	25,924
August	78,486	131,206	52,719
September	102,874	82,026	- 20,848
Year-to-Date	1,031,462	1,251,850	220,388

¹Includes an increase of \$58 million for National Archives and Records Administration.

²The receipt, outlay, and deficit figures differ from the 1990 Budget released by the Office of Management and Budget on January 9, 1990 by a net of \$1,368 million due mainly to revisions in data following the release of the Final September 1989 Monthly Treasury Statement.

Note: Includes an increase of \$1,365 million for FY 89 FSLIC notes issued and a net decrease to outlays of \$481 million for previously unreported offsetting receipts by Tennessee Valley Authority for FY 90.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1990 and Other Periods

[\$ millions]					
Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1989)	Budget Estimates Next Fiscal Year (1991) ¹
Total on-budget and off-budget results:					
Total receipts	102,874	1,031,462	1,044,228	990,701	1,135,374
On-budget receipts	78,541	749,806	762,768	727,036	823,244
Off-budget receipts	24,333	281,656	281,460	263,666	312,130
Total outlays	82,026	1,251,850	1,264,310	1,144,020	1,311,700
On-budget outlays	80,612	1,026,785	1,038,805	933,109	1,076,339
Off-budget outlays	1,413	225,065	225,505	210,911	235,361
Total surplus (+) or deficit (-)	+ 20,848	- 220,388	- 220,082	- 153,319	- 176,326
On-budget surplus (+) or deficit (-)	- 2,071	- 276,979	- 276,037	- 206,073	- 253,095
Off-budget surplus (+) or deficit (-)	+ 22,919	+ 56,590	+ 55,955	+ 52,754	+ 76,769
Total on-budget and off-budget financing	- 20,848	220,388	220,082	153,319	176,326
Means of financing:					
Borrowing from the public	- 2,595	264,453	209,628	141,806	174,055
Reduction of operating cash, increase (-)	- 17,832	818	10,973	3,425	.....
By other means	- 421	- 44,883	- 519	8,088	2,271

¹Based on the Mid-Session Review of the FY 1990 Budget released by the Office of Management and Budget on July 16, 1990.

Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1989 and 1990

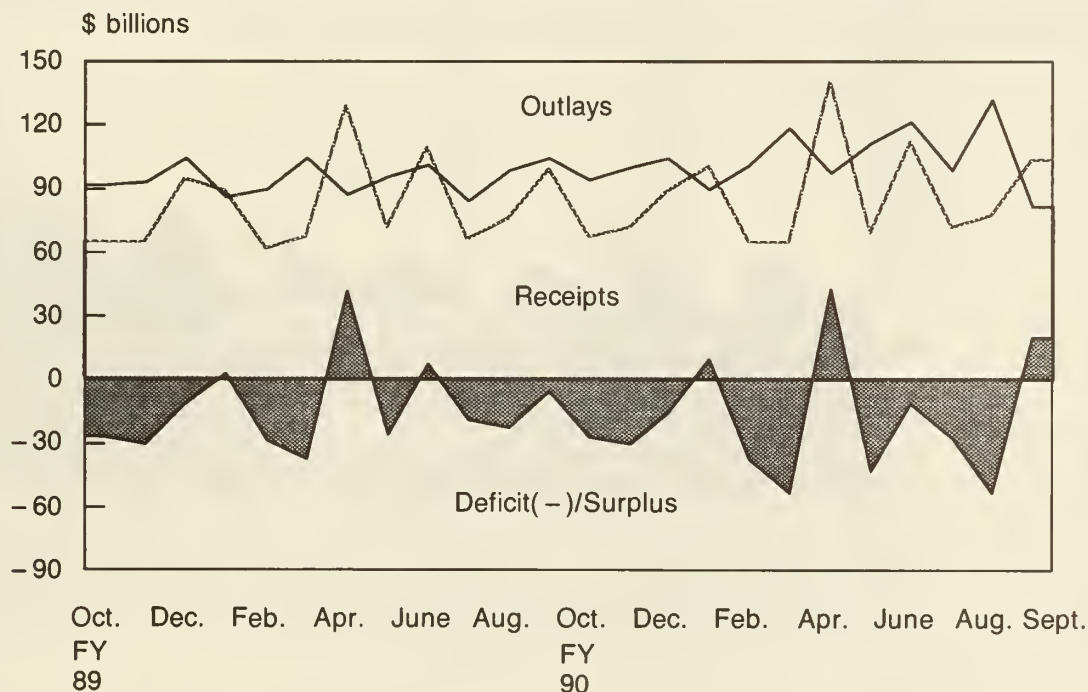


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1989 and 1990

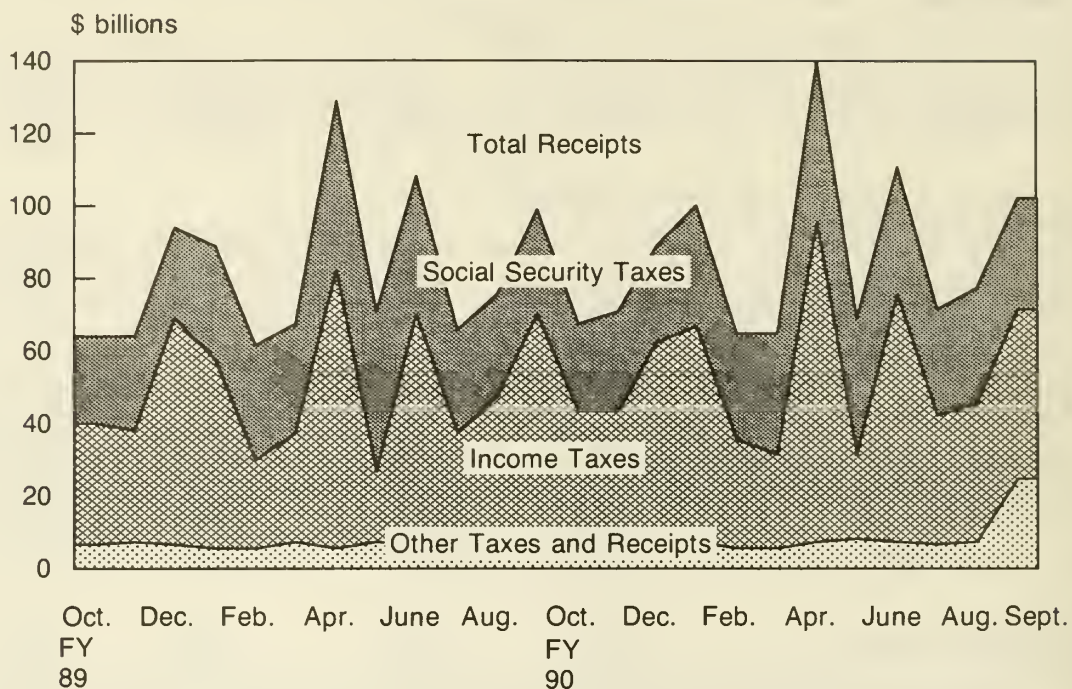


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1989 and 1990

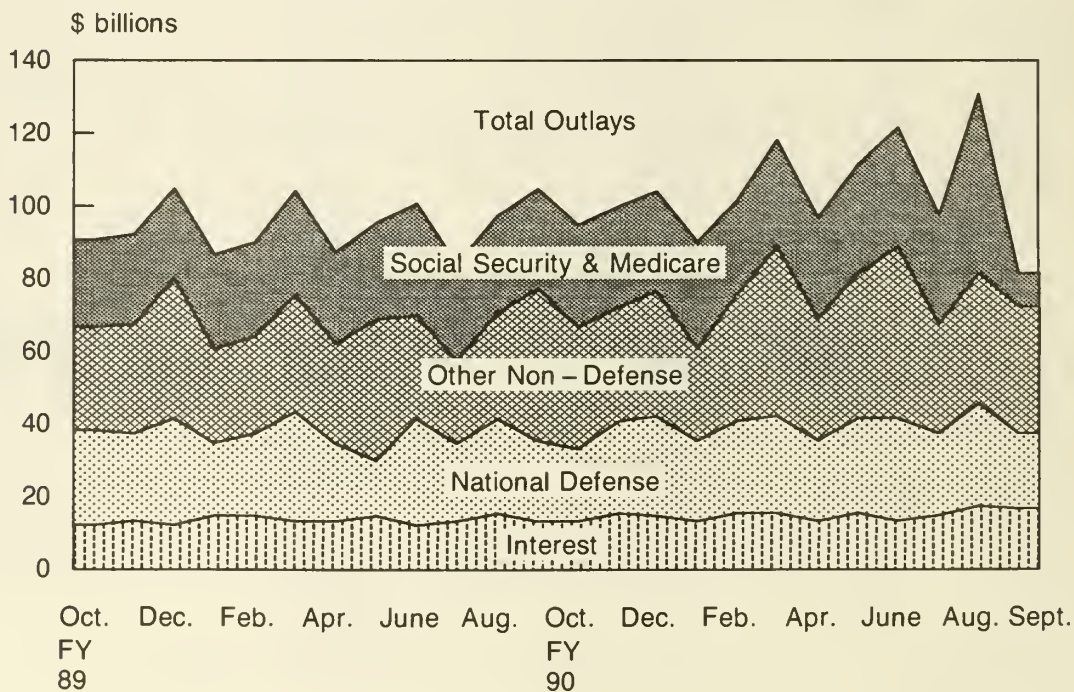


Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1990 and Other Periods
[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	46,664	466,884	445,690	476,090
Corporation income taxes	17,344	93,507	103,291	98,223
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	24,333	281,656	263,666	281,460
Employment taxes and contributions (on-budget)	6,147	72,235	69,193	72,183
Unemployment Insurance	186	21,635	22,011	21,778
Other retirement contributions	344	4,522	4,546	4,734
Excise taxes	2,774	35,345	34,386	36,715
Estate and gift taxes	875	11,500	8,745	10,680
Customs duties	1,273	16,707	16,334	16,896
Miscellaneous receipts	2,934	27,470	22,839	25,468
Total Receipts	102,874	1,031,462	990,701	1,044,228
(On-budget)	78,541	749,806	727,036	762,768
(Off-budget)	24,333	281,656	263,666	281,460
Budget Outlays				
Legislative Branch	158	2,233	2,095	2,317
The Judiciary	175	1,641	1,492	1,684
Executive Office of the President	20	157	124	174
Funds Appropriated to the President	1,438	10,087	4,257	10,696
Department of Agriculture	3,320	46,012	48,316	47,531
Department of Commerce	231	3,734	2,571	3,933
Department of Defense—Military	20,522	289,755	294,881	290,230
Department of Defense—Civil	2,145	24,975	23,450	24,803
Department of Education	1,730	23,109	21,608	22,929
Department of Energy	614	12,028	11,387	12,319
Department of Health and Human Services, except Social Security	13,971	193,679	172,301	192,369
Department of Health and Human Services, Social Security	759	244,998	227,473	244,904
Department of Housing and Urban Development	1,766	20,167	19,680	21,394
Department of the Interior	702	5,794	5,308	6,094
Department of Justice	473	6,739	6,232	6,945
Department of Labor	1,491	25,316	22,657	25,543
Department of State	263	3,979	3,722	3,834
Department of Transportation	2,553	28,637	26,607	28,533
Department of the Treasury:				
Interest on the Public Debt	17,303	264,853	240,863	261,080
Other	-1,022	-9,585	-10,297	-8,691
Department of Veterans Affairs	1,202	28,998	30,041	29,275
Environmental Protection Agency	452	5,106	4,906	5,311
General Services Administration	232	-122	-462	381
National Aeronautics and Space Administration	948	12,429	11,036	12,058
Office of Personnel Management	2,734	31,949	29,073	32,831
Small Business Administration	45	692	65	709
Other independent agencies:				
Resolution Trust Corporation	8,773	46,547	9,172	57,132
Other	3,668	² 26,967	³ 24,598	25,765
Undistributed offsetting receipts:				
Interest	-322	-62,408	-51,942	-61,034
Other	-4,320	-36,618	-37,213	-36,742
Total Outlays	82,026	1,251,850	1,144,020	1,264,310
(On-budget)	80,612	1,026,785	933,109	1,038,805
(Off-budget)	1,413	225,065	210,911	225,505
Surplus (+) or deficit (-)	+ 20,848	- 220,388	- 153,319	- 220,082
(On-budget)	- 2,071	- 276,979	- 206,073	- 276,037
(Off-budget)	+ 22,919	+ 56,590	+ 52,754	+ 55,955

¹Based on the Mid-Session Review of the FY 1990 Budget released by the Office of Management and Budget on July 16, 1990.

²Includes a net decrease of \$481 million for previously unreported offsetting receipts by Tennessee Valley Authority for FY 90.

³Includes an increase of \$58 million for National Archives and Records Administration and \$1,365 million for FSLIC notes issued.

... No Transactions.

Table 4. Receipts of the U.S. Government, September 1990 and Other Periods
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	130,806			390,480			361,386		
Presidential Election Campaign Fund	1			32			32		
Other	117,420			149,189			154,839		
Total—Individual income taxes	48,227	1,562	46,664	539,702	272,817	466,884	516,258	70,567	445,690
Corporation income taxes	18,868	1,524	17,344	110,017	16,510	93,507	117,015	13,723	103,291
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	120,019		20,019	239,800	791	239,009	227,789	791	226,998
Self-Employment Contributions Act taxes	11,930		1,930	16,008		16,008	13,638		13,638
Deposits by States	(**)		(**)	13		13	-41		-41
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—FOASI trust fund	21,949		21,949	255,822	791	255,031	241,386	791	240,595
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	12,171		2,171	25,093	76	25,017	21,837	77	21,760
Self-Employment Contributions Act taxes	1213		213	1,612		1,612	1,310		1,310
Deposits by States	(**)		(**)	-4		-4	1		1
Total—FDI trust fund	2,383		2,383	26,700	76	26,625	23,148	77	23,071
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	15,361		5,361	64,272	215	64,057	61,710	217	61,493
Self-Employment Contributions Act taxes	1495		495	4,175		4,175	3,556		3,556
Receipts from Railroad Retirement Board				332		332	345		345
Deposits by States	(**)		(**)	-8		-8	3		3
Total—FHI trust fund	5,856		5,856	68,771	215	68,556	65,613	217	65,396
Railroad retirement accounts:									
Rail industry pension fund	160	3	157	2,334	42	2,292	2,401	10	2,391
Railroad social security equivalent benefit	135		135	1,387		1,387	1,407		1,407
Total—Employment taxes and contributions	30,483	3	30,480	355,014	1,123	353,891	333,954	1,095	332,859
Unemployment insurance:									
State taxes deposited in Treasury	123		123	15,967		15,967	17,292		17,292
Federal Unemployment Tax Act taxes	76	9	67	5,516	160	5,356	4,693	237	4,456
Railroad Unemployment taxes	-5		-5	199		199	201		201
Railroad debt repayment	(**)		(**)	112		112	63		63
Total—Unemployment insurance	194	9	186	21,795	160	21,635	22,248	237	22,011
Other retirement contributions:									
Federal employees retirement—Employee contributions	335		335	4,405		4,405	4,428		4,428
Contributions for non-Federal employees	9		9	117		117	119		119
Total—Other retirement contributions	344		344	4,522		4,522	4,546		4,546
Total—Social insurance taxes and contributions	31,022	12	31,010	381,331	1,283	380,047	360,748	1,332	359,416
Excise taxes:									
Miscellaneous excise taxes ³	2,140	130	2,009	18,421	21,309	17,112	15,194	664	14,530
Airport and airway trust fund	193	8	185	3,718	18	3,700	4,117	452	3,664
Highway trust fund	695	184	511	14,570	702	13,867	16,474	846	15,628
Black lung disability trust fund	68		68	665		665	563		563
Total—Excise taxes	3,096	322	2,774	37,374	2,029	35,345	36,348	1,962	34,386
Estate and gift taxes	894	19	875	11,762	262	11,500	8,973	228	8,745
Customs duties	1,315	42	1,273	17,379	672	16,707	16,961	628	16,334
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	2,687		2,687	24,319		24,319	19,604		19,604
All other	248	1	247	3,155	4	3,151	3,339	104	3,235
Total—Miscellaneous receipts	2,935	1	2,934	27,474	4	27,470	22,944	104	22,839
Total—Receipts	106,356	3,482	102,874	1,125,038	93,576	1,031,462	1,079,247	88,545	990,701
Total—On-budget	82,024	3,482	78,541	842,516	92,710	749,806	814,713	87,677	727,036
Total—Off-budget	24,333		24,333	282,522	867	281,656	264,533	868	263,666

¹In accordance with the provisions of the Social Security Act as amended "Individual Income Taxes Withheld" has been increased and "Federal Contributions Act Taxes" correspondingly decreased by \$1,251 million to correct estimates for the quarter ending September 30, 1989. "Individual Income Taxes Other" has been increased and "Self Employment Contributions Act Taxes" correspondingly decreased by \$443 million to correct estimates for calendar year 1988 and prior.

²Includes an adjustment of \$227 million from Individual Income Taxes to Excise Taxes.

³Includes amounts for windfall profit tax pursuant to P.L. 96-223.

... No Transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	34	(**)	34	364	1	363	348	1	347
House of Representatives	49	(**)	49	586	1	585	550	1	549
Joint items	6		6	159		159	153		153
Congressional Budget Office	2		2	18		18	18		18
Architect of the Capitol	19	1	18	141	8	133	133	8	125
Library of Congress	20		20	479		479	478		478
Government Printing Office:									
Revolving fund (net)	-10		-10	19		19	-25		-25
General fund appropriations	9		9	101		101	96		96
General Accounting Office	30		30	365		365	335		335
United States Tax Court	1		1	27		27	26		26
Other Legislative Branch agencies	1		1	23		23	29		29
Proprietary receipts from the public		1	-1		19	-19		16	-16
Intradepotary transactions	-1		-1	-21		-21	-19		-19
Total—Legislative Branch	160	1	158	2,263	29	2,233	2,120	25	2,095
The Judiciary:									
Supreme Court of the United States	2		2	17		17	17		17
Courts of appeals, district courts, and other judicial services	225		225	1,608		1,608	1,411		1,411
Other	-52		-52	16		16	65		65
Total—The Judiciary	175		175	1,641		1,641	1,492		1,492
Executive Office of the President:									
Compensation of the President and the White House Office	1		1	30		30	27		27
Office of Management and Budget	3		3	44		44	42		42
Other	16		16	83		83	55		55
Total—Executive Office of the President	20		20	157		157	124		124
Funds Appropriated to the President:									
International Security Assistance:									
Guarantee reserve fund	135	1	134	766	732	34	1,109	657	452
Foreign military financing	454		454	4,618		4,618	-2,241		-2,241
Economic support fund	219		219	3,769		3,769	3,573		3,573
Military assistance	7		7	378		378	580		580
Peacekeeping operations				19		19	44		44
Other	5		5	45		45	42		42
Proprietary receipts from the public		56	-56		511	-511		1,438	-1,438
Total—International Security Assistance	820	58	762	9,594	1,243	8,352	3,107	2,095	1,012
International Development Assistance:									
Multilateral assistance:									
Contributions to the International Development Association	200		200	1,073		1,073	827		827
International Organizations and Programs	8		8	265		265	247		247
Other				356		356	418		418
Total—Multilateral assistance	208		208	1,695		1,695	1,492		1,492
Agency for International Development:									
Functional Development Assistance Program	154		154	1,560		1,560	1,376		1,376
Sub-Saharan Africa, Development Assistance	25		25	350		350	145		145
Operating Expenses, Agency for International Development	61		61	460		460	296		296
Payment to Foreign Service Retirement and Disability Fund	1		1	41		41	76		76
Other	17	3	14	212	48	164	240	65	175
Proprietary receipts from the public		43	-43		802	-802		852	-852
Total—Agency for International Development	258	46	212	2,623	849	1,774	2,132	917	1,215
Peace Corps	12		12	156		156	153	(**)	153
Overseas Private Investment Corporation	5	9	-4	48	198	-149	15	148	-133
Other	4	(**)	4	64	11	53	61	9	52
Total—International Development Assistance	487	55	432	4,586	1,058	3,528	3,854	1,074	2,780

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	-42	.....	-42	-738	.....	-738	32	.....	32
Military Sales Programs:									
Foreign military sales trust fund	1,106	.....	1,106	9,308	.....	9,308	8,431	.....	8,431
Special Defense Acquisition Fund	4	2	2	167	300	-132	215	100	115
Proprietary receipts from the public .....	.....	822	-822	.....	10,293	-10,293	.....	8,154	-8,154
Other	1	.....	1	62	.....	62	41	.....	41
Total—Funds Appropriated to the President	2,375	937	1,438	22,980	12,893	10,087	15,680	11,424	4,257
Department of Agriculture:									
Departmental Administration	5	.....	5	112	.....	112	98	.....	98
Agricultural Research Service	47	.....	47	603	.....	603	580	.....	580
Cooperative State Research Service	37	.....	37	369	.....	369	343	.....	343
Extension Service	34	.....	34	364	.....	364	360	.....	360
Foreign Agricultural Service	12	.....	12	97	.....	97	89	.....	89
Foreign Assistance Programs	236	.....	236	978	.....	978	1,098	.....	1,098
Agricultural Stabilization and Conservation Service:									
Conservation Programs	66	.....	66	1,695	.....	1,695	1,561	.....	1,561
Other	55	.....	55	58	.....	58	25	.....	25
Federal Crop Insurance Corporation	111	4	106	1,297	318	979	1,267	164	1,103
Commodity Credit Corporation:									
Price support and related programs	268	658	-389	14,844	8,568	6,276	20,885	10,396	10,489
National Wool Act Program	1	.....	1	104	.....	104	93	.....	93
Rural Electrification Administration	413	180	234	3,996	3,717	278	3,634	3,132	502
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	219	112	107	4,987	2,746	2,241	5,643	2,655	2,987
Rural housing insurance fund	560	204	356	6,002	2,989	3,014	6,254	2,643	3,611
Rural development insurance fund	84	24	60	2,684	1,843	841	3,516	3,114	403
Other	(**)	(**)	(**)	9	2	7	7	3	4
Salaries and expenses	34	.....	34	403	.....	403	406	.....	406
Rural water and waste disposal grants	11	.....	11	132	.....	132	126	.....	126
Other	4	.....	4	73	.....	73	72	.....	72
Total—Farmers Home Administration	912	339	573	14,292	7,580	6,713	16,023	8,415	7,608
Soil Conservation Service	64	.....	64	769	.....	769	681	.....	681
Animal and Plant Health Inspection Service	50	.....	50	371	.....	371	362	.....	362
Agricultural Marketing Service	-5	.....	-5	129	.....	129	122	.....	122
Funds for strengthening markets, income, and supply	36	.....	36	379	.....	379	454	.....	454
Food Safety and Inspection Service	35	.....	35	423	.....	423	402	.....	402
Food and Nutrition Service:									
Food stamp program	1,372	.....	1,372	15,923	.....	15,923	13,725	.....	13,725
State child nutrition payments	177	.....	177	4,977	.....	4,977	4,556	.....	4,556
Women, infants and children programs	147	.....	147	2,196	.....	2,196	1,995	.....	1,995
Temporary Emergency food Assistance program	4	.....	4	167	.....	167	161	.....	161
Other	26	.....	26	356	.....	356	338	.....	338
Total—Food and Nutrition Service	1,726	.....	1,726	23,620	.....	23,620	20,774	.....	20,774
Forest Service:									
National Forest system	70	.....	70	1,205	.....	1,205	1,606	.....	1,606
Forest Service permanent appropriations	277	.....	277	580	.....	580	495	.....	495
Cooperative work	-220	.....	-220	-17	.....	-17	242	.....	242
Other	403	.....	403	1,165	.....	1,165	601	.....	601
Total—Forest Service	529	.....	529	2,934	.....	2,934	2,944	.....	2,944
Other	24	2	22	293	31	262	289	35	254
Proprietary receipts from the public .....	.....	155	-155	.....	1,502	-1,502	.....	1,628	-1,628
Intrabudgetary transactions .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Total—Department of Agriculture	4,658	1,338	3,320	67,728	21,716	46,012	72,085	23,769	48,316

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	13	2	12	198	28	169	249	34	215
Bureau of the Census	70	.....	70	1,575	.....	1,575	557	.....	557
Promotion of Industry and Commerce	31	.....	31	280	.....	280	273	.....	273
Science and Technology:									
National Oceanic and Atmospheric Administration	112	1	111	1,388	16	1,372	1,202	12	1,190
Patent and Trademark Office	5	.....	5	97	.....	97	108	.....	108
National Institute of Standards and Technology	14	.....	14	151	.....	151	148	.....	148
Other	7	.....	7	86	.....	86	76	.....	76
Total—Science and Technology	139	1	138	1,722	16	1,706	1,534	12	1,522
Other	-12	.....	-12	67	.....	67	64	.....	64
Proprietary receipts from the public .....	.....	6	-6	.....	60	-60	.....	54	-54
Intrabudgetary transactions	-1	.....	-1	-4	.....	-4	-6	.....	-6
Total—Department of Commerce	239	8	231	3,838	104	3,734	2,670	99	2,571
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,290	.....	1,290	28,973	.....	28,973	31,019	.....	31,019
Department of the Navy	1,439	.....	1,439	25,962	.....	25,962	27,102	.....	27,102
Department of the Air Force	1,021	.....	1,021	20,687	.....	20,687	22,555	.....	22,555
Total—Military personnel	3,750	.....	3,750	75,622	.....	75,622	80,676	.....	80,676
Operation and Maintenance:									
Department of the Army	2,580	.....	2,580	26,770	.....	26,770	25,282	.....	25,282
Department of the Navy	2,461	.....	2,461	28,188	.....	28,188	29,422	.....	29,422
Department of the Air Force	2,140	.....	2,140	25,195	.....	25,195	24,751	.....	24,751
Defense agencies	823	.....	823	8,188	.....	8,188	7,547	.....	7,547
Total—Operation and Maintenance	8,004	.....	8,004	88,340	.....	88,340	87,001	.....	87,001
Procurement:									
Department of the Army	1,055	.....	1,055	14,462	.....	14,462	15,835	.....	15,835
Department of the Navy	2,910	.....	2,910	32,617	.....	32,617	32,908	.....	32,908
Department of the Air Force	2,673	.....	2,673	30,926	.....	30,926	30,215	.....	30,215
Defense agencies	315	.....	315	2,967	.....	2,967	2,662	.....	2,662
Total—Procurement	6,952	.....	6,952	80,972	.....	80,972	81,620	.....	81,620
Research, Development, Test, and Evaluation:									
Department of the Army	449	.....	449	5,513	.....	5,513	4,966	.....	4,966
Department of the Navy	712	.....	712	9,160	.....	9,160	9,291	.....	9,291
Department of the Air Force	973	.....	973	14,443	.....	14,443	14,912	.....	14,912
Defense agencies	735	.....	735	8,342	.....	8,342	7,833	.....	7,833
Total—Research, Development, Test, and Evaluation	2,869	.....	2,869	37,458	.....	37,458	37,002	.....	37,002
Military Construction:									
Department of the Army	105	.....	105	1,252	.....	1,252	1,423	.....	1,423
Department of the Navy	79	.....	79	1,438	.....	1,438	1,535	.....	1,535
Department of the Air Force	93	.....	93	1,408	.....	1,408	1,539	.....	1,539
Defense agencies	52	.....	52	982	.....	982	778	.....	778
Total—Military construction	328	.....	328	5,080	.....	5,080	5,275	.....	5,275
Family housing:									
Department of the Army	152	.....	152	1,734	.....	1,734	1,573	.....	1,573
Department of the Navy	82	.....	82	804	.....	804	736	.....	736
Department of the Air Force	75	.....	75	943	.....	943	929	.....	929
Defense Agencies	3	1	1	25	5	20	30	11	19
Revolving and Management Funds:									
Department of the Army	-209	.....	-209	-357	.....	-357	113	.....	113
Department of the Navy	-363	(**)	-363	-272	2	-274	161	2	159
Department of the Air Force	-66	.....	-66	239	.....	239	177	.....	177
Defense Agencies	-317	.....	-317	61	(**)	61	305	.....	305
Other:									
Department of the Army	-237	27	-263	104	434	-331	116	355	-239
Department of the Navy	-274	107	-380	81	251	-170	85	66	20
Department of the Air Force	-13	54	-67	161	456	-295	155	555	-400
Defense Agencies	-15	10	-25	(**)	93	-93	1	84	-83
Total—Department of Defense-Military	20,721	199	20,522	290,997	1,241	289,755	295,953	1,073	294,881

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civill									
Corps of Engineers:									
Construction, general	109		109	1,180		1,180	1,105		1,105
Operation and maintenance, general	-29		-29	1,216		1,216	1,270		1,270
Other	247		247	1,096		1,096	1,043		1,043
Proprietary receipts from the public		16	-16		168	-168		161	-161
Total—Corps of Engineers	327	16	312	3,491	168	3,324	3,417	161	3,256
Military retirement:									
Payment to military retirement fund				10,596		10,596	9,782		9,782
Retired pay	(**)		(**)	2		2	2		2
Military retirement fund	1,829		1,829	21,544		21,544	20,182		20,182
Intrabudgetary transactions				-10,596		-10,596	-9,782		-9,782
Education benefits	(**)		(**)	30		30	-34		-34
Other	4	(**)	4	83	1	82	52	1	51
Proprietary receipts from the public		1	-1		6	-6		7	-7
Total—Department of Defense—Civill	2,161	16	2,145	25,149	174	24,975	23,619	168	23,450
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	217		217	4,482		4,482	4,185		4,185
Impact aid	13		13	816		816	755		755
School improvement programs	91		91	1,179		1,179	969		969
Chicago Litigation	(**)		(**)	10		10	6		6
Indian Education	5		5	69		69	66		66
Total—Office of Elementary and Secondary Education	327		327	6,557		6,557	5,982		5,982
Office of Bilingual Education and Minority Languages Affairs	19		19	189		189	165		165
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	229		229	1,617		1,617	1,881		1,881
Rehabilitation services and handicapped research	125		125	1,780		1,780	1,610		1,610
Payments to institutions for the handicapped	10		10	99		99	138		138
Office of Vocational and Adult Education	-33		-33	1,307		1,307	842		842
Office of Postsecondary Education:									
College housing loans	(**)	4	-4	24	81	-57	28	59	-31
Student financial assistance	539		539	5,920		5,920	5,860		5,860
Guaranteed student loans	352		352	4,372		4,372	3,899		3,899
Higher education	131		131	659		659	607		607
Howard University	12		12	168		168	177		177
Other	(**)		(**)	19		19	10		10
Total—Office of Postsecondary Education	1,034	4	1,030	11,164	81	11,082	10,581	59	10,522
Office of Educational Research and Improvement	19		19	227		227	231		231
Departmental Management	23		23	329		329	302		302
Proprietary receipts from the public		17	-17		77	-77		63	-63
Total—Department of Education	1,751	21	1,730	23,268	158	23,109	21,730	122	21,608
Department of Energy:									
Atomic energy defense activities	932		932	8,985		8,985	8,119		8,119
Energy programs:									
General science and research activities	89		89	997		997	891		891
Energy supply, R and D activities	85		85	2,086		2,086	2,137		2,137
Uranium supply and enrichment activities	89		89	1,268		1,268	1,313		1,313
Fossil energy research and development	27		27	369		369	363		363
Energy conservation	37		37	364		364	333		333
Strategic petroleum reserve	1-41		-41	380		380	615		615
Nuclear waste disposal fund	39		39	342		342	344		344
Other	45	(**)	45	493	1	492	466		466
Total—Energy Programs	370	(**)	370	6,299	1	6,298	6,462		6,462
Power Marketing Administration	210	84	127	1,258	1,371	-113	1,389	1,373	16
Departmental Administration	29		29	403		403	420		420
Proprietary receipts from the public		846	-846		3,385	-3,385		3,435	-3,435
Intrabudgetary transactions	2		2	-161		-161	-196		-196
Total—Department of Energy	1,544	930	614	16,785	4,757	12,028	16,196	4,809	11,387

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	42	(**)	42	556	3	553	513	3	510
Health Resources and Services Administration:									
Public enterprise funds	-2	.....	-2	6	.....	6	17	(**)	17
Health resources and services	137	.....	137	1,588	.....	1,588	1,454	.....	1,454
Indian Health Service	101	101	1,117	1,117	1,050	1,050
Centers for Disease Control	120	120	1,035	1,035	824	824
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National Institutes of Health:									
Cancer Research	61	61	1,644	1,644	1,580	1,580
Heart, Lung, and Blood Research	-37	-37	1,062	1,062	1,072	1,072
Diabetes, Digestive and Kidney Diseases	69	.....	69	594	.....	594	520	.....	520
Neurological Disorders and Stroke	25	.....	25	504	.....	504	524	.....	524
Allergy and Infectious Diseases	89	.....	89	805	.....	805	675	.....	675
General Medical Sciences	54	.....	54	716	.....	716	652	.....	652
Child Health and Human Development	39	.....	39	444	.....	444	415	.....	415
Other research institutes	142	.....	142	1,045	.....	1,045	931	.....	931
Research resources	29	.....	29	379	.....	379	399	.....	399
Other	68	68	298	298	223	223
Total—National Institutes of Health	540	540	7,492	7,492	6,992	6,992
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Alcohol, Drug Abuse, and Mental Health Administration	170	170	2,002	2,002	1,195	1,195
Agency for Health Care Policy and Research	-1	.....	-1	5	.....	5	.....	.....	.....
Office of Assistant Secretary for Health	13	13	209	209	209	209
Total—Public Health Service	1,118	(**)	1,118	14,010	3	14,007	12,253	3	12,250
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Health Care Financing Administration:									
Grants to States for Medicaid	3,439	3,439	41,103	41,103	34,604	34,604
Payments to health care trust funds	300	300	34,008	34,008	31,782	31,782
Other	7	7	73	73	89	89
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Federal hospital insurance trust fund:									
Benefit payments	4,784	4,784	65,912	65,912	57,433	57,433
Administrative expenses and construction	72	72	774	774	805	805
Total—FHI trust fund	4,856	4,856	66,687	66,687	58,238	58,238
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Federal supplementary medical insurance trust fund:									
Benefit payments	3,066	3,066	41,498	41,498	36,867	36,867
Administrative expenses and construction	115	115	1,473	1,473	1,348	1,348
Total—FSMI trust fund	3,181	3,181	42,971	42,971	38,215	38,215
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Federal supplementary medical insurance catastrophic coverage trust fund	51	51	102	102
Total—Health Care Financing Administration	11,783	11,783	184,893	184,893	163,028	163,028
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Social Security Administration:									
Payments to social security trust funds	-60	-60	4,707	4,707	6,154	6,154
Special benefits for disabled coal miners .....	(**)	.....	(**)	871	.....	871	893	.....	893
Supplemental security income program	94	94	12,568	12,568	12,555	12,555
Total—Social Security Administration	34	34	18,147	18,147	19,601	19,601
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Family Support Administration:									
Family support payments to States	842	842	12,246	12,246	11,166	11,166
Low income home energy assistance	42	.....	42	1,314	.....	1,314	1,393	.....	1,393
Refugee and entrant assistance	37	.....	37	441	.....	441	389	.....	389
Grants to States for special services	32	.....	32	351	.....	351	383	.....	383
Payments to States for family support activities	46	.....	46	264	.....	264	83	.....	83
Interim assistance to States for legalization	13	.....	13	546	.....	546	323	.....	323
Other	5	.....	5	74	.....	74	82	.....	82
Total—Family Support Administration	1,017	1,017	15,236	15,236	13,819	13,819
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Human Development Services:									
Social services	161	161	2,749	2,749	2,671	2,671
Human development services	67	67	2,550	2,550	2,835	2,835
Payments to states for foster care and adoption assistance	216	216	1,579	1,579	1,344	1,344
Total—Human Development Services	445	445	6,877	6,877	6,850	6,850
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Office of the Secretary	4	4	162	162	146	146
Proprietary receipts from the public	129	-129	11,636	-11,636	11,612	-11,612
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Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	-308	.....	-308	-33,210	.....	-33,210	-30,712	.....	-30,712

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits:									
Federal hospital insurance trust fund	8		8	-798		-798	-1,070		-1,070
Total—Department of Health and Human Services, Except Social Security	14,100	129	13,971	205,317	11,638	193,679	183,916	11,615	172,301
Department of Health and Human Services, Social Security (OFF BUDGET):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	255		255	218,957		218,957	204,648		204,648
Administrative expenses and construction	126		126	1,566		1,566	1,658		1,658
Payment to railroad retirement account				2,969		2,969	2,845		2,845
Interest on normalized tax transfers				982		982	989		989
Total—FOASI trust fund	382		382	224,475		224,475	210,141		210,141
Federal disability insurance trust fund:									
Benefit payments	269		269	24,343		24,343	22,556		22,556
Administrative expenses and construction	48		48	707		707	747		747
Payment to railroad retirement account				80		80	88		88
Interest on normalized tax transfers				100		100	95		95
Total—FDI trust fund	317		317	25,230		25,230	23,487		23,487
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions ²	60		60	-4,707		-4,707	-6,154		-6,154
Total—Department of Health and Human Services, Social Security (OFF BUDGET)	759	(**)	759	244,998	(**)	244,998	227,473	(**)	227,473
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	625	461	163	7,349	6,362	988	7,279	6,303	976
Housing for the elderly or handicapped fund	42	52	-10	934	620	313	1,272	838	433
Other	(**)	6	-6	4	69	-65	18	73	-54
Rent supplement payments	4		4	49		49	49		49
Homeownership assistance	25		25	100		100	115		115
Rental housing assistance	33		33	630		630	611		611
Rental housing development grants	2		2	76		76	100		100
Low-rent public housing	5		5	764		764	738		738
Public housing grants	132		132	1,395		1,395	785		785
College housing grants	1		1	19		19	19	(**)	19
Lower income housing assistance	886		886	10,577		10,577	9,918		9,918
Section 8 contract renewals	3		3	3		3			
Other	2		2	14		14	15		15
Total—Housing Programs	1,761	520	1,241	21,914	7,051	14,864	20,918	7,214	13,705
Public and Indian Housing Programs:									
Payments for operation of low income housing projects ..	166		166	1,759		1,759	1,519		1,519
Low-rent public housing—loans and other expenses	29	3	27	456	43	413	778	47	731
Total—Public and Indian Housing Programs	195	3	192	2,215	43	2,172	2,297	47	2,250
Government National Mortgage Association:									
Management and liquidating functions fund	(**)	(**)	(**)	11	17	-6	6	16	-11
Guarantees of mortgage-backed securities	191	173	17	1,392	1,854	-462	912	943	-31
Total—Government National Mortgage Association	191	174	17	1,403	1,871	-468	918	959	-42
Community Planning and Development:									
Public enterprise fund	6	9	-3	54	117	-63	96	112	-17
Community Development Grants	241		241	2,770		2,770	2,913		2,913
Urban development action grants	20		20	209		209	242		242
Rental rehabilitation grants	18		18	200		200	175		175
Other	11		11	95		95	86		86
Total—Community Planning and Development	296	9	287	3,328	117	3,211	3,512	112	3,400

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development—									
Continued									
Management and administration	24	.....	24	362	.....	362	340	.....	340
Other	4	.....	4	27	.....	27	27	.....	27
Total—Department of Housing and Urban Development	2,470	705	1,766	29,250	9,082	20,167	28,012	8,332	19,680
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	37	.....	37	430	.....	430	565	.....	565
Payments in lieu of taxes	103	.....	103	103	.....	103	104	.....	104
Other	161	.....	161	569	.....	569	220	.....	220
Minerals Management Service	46	.....	46	626	.....	626	608	.....	608
Office of Surface Mining Reclamation and Enforcement	28	.....	28	327	.....	327	322	.....	322
Total—Land and minerals management	376	.....	376	2,055	.....	2,055	1,819	.....	1,819
Water and science:									
Bureau of Reclamation:									
Construction program	90	17	74	710	67	643	756	91	665
Operation and maintenance	24	.....	24	198	.....	198	181	.....	181
Other	26	.....	26	188	.....	188	188	.....	188
Geological Survey	28	.....	28	488	.....	488	484	.....	484
Bureau of Mines	23	2	20	182	28	154	178	26	152
Total—Water and science	191	19	172	1,766	95	1,671	1,787	117	1,670
Fish and wildlife and parks:									
United States Fish and Wildlife Service	54	.....	54	832	.....	832	760	.....	760
National Park Service	93	.....	93	1,065	.....	1,065	1,120	.....	1,120
Total—Fish and wildlife and parks	147	.....	147	1,897	.....	1,897	1,880	.....	1,880
Bureau of Indian Affairs:									
Operation of Indian programs	32	.....	32	956	.....	956	989	.....	989
Indian tribal funds	28	.....	28	343	.....	343	310	.....	310
Other	17	1	16	386	11	375	168	11	156
Total—Bureau of Indian Affairs	77	1	76	1,685	11	1,674	1,467	11	1,456
Territorial and International Affairs	77	.....	77	371	.....	371	349	.....	349
Departmental offices	4	.....	4	100	.....	100	89	.....	89
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska .....	.....	.....	.....	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	149	-149	.....	1,857	-1,857	.....	1,904	-1,904
Intrabudgetary transactions	-1	.....	-1	-117	.....	-117	-50	.....	-50
Total—Department of the Interior	871	168	702	7,757	1,963	5,794	7,340	2,032	5,308
Department of Justice:									
Legal activities	123	.....	123	1,593	.....	1,593	1,412	.....	1,412
Federal Bureau of Investigation	77	.....	77	1,473	.....	1,473	1,528	.....	1,528
Drug Enforcement Administration	56	.....	56	540	.....	540	509	.....	509
Immigration and Naturalization Service	71	.....	71	1,082	.....	1,082	1,172	.....	1,172
Federal Prison System	111	4	107	1,357	57	1,300	1,102	48	1,054
Office of Justice Programs	33	.....	33	467	.....	467	445	(**)	445
Other	6	.....	6	283	.....	283	111	.....	111
Total—Department of Justice	478	4	473	6,796	57	6,739	6,280	48	6,232
Department of Labor:									
Employment and Training Administration:									
Training and employment services	308	.....	308	3,837	.....	3,837	3,758	.....	3,758
Community service employment for older Americans	27	.....	27	345	.....	345	323	.....	323
Federal unemployment benefits and allowances	-1	.....	-1	103	.....	103	139	.....	139
State unemployment insurance and employment service operation	3	.....	3	23	.....	23	-22	.....	-22
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	(**)	.....	(**)	56	.....	56
Other	9	.....	9	67	.....	67	70	.....	70

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,234		1,234	17,210		17,210	13,880		13,880
State administrative expenses	215		215	2,558		2,558	2,440		2,440
Federal administrative expenses	9		9	145		145	212		212
Veterans employment and training	12		12	163		163	149		149
Repayment of advances from the general fund							1,932		1,932
Railroad unemployment insurance	6		6	87		87	90		90
Other	2		2	88		88	27		27
Total—Unemployment trust fund	1,477		1,477	20,250		20,250	18,730		18,730
Total—Employment and Training Administration	1,824		1,824	24,625		24,625	23,053		23,053
Pension Benefit Guaranty Corporation	63	310	-247	745	1,425	-680	767	916	-149
Employment Standards Administration:									
Salaries and expenses	34		34	218		218	211		211
Special benefits	-228		-228	-79		-79	298		298
Black lung disability trust fund	48		48	611		611	627		627
Other	7		7	95		95	85		85
Occupational safety and health administration	39		39	273		273	239		239
Bureau of Labor Statistics	12		12	181		181	184		184
Other	40		40	409		409	386		386
Proprietary receipts from the public		(**)	(**)		7	-7		37	-37
Intrabudgetary transactions	-38		-38	-329		-329	-2,240		-2,240
Total—Department of Labor	1,802	311	1,491	26,748	1,432	25,316	23,610	953	22,657
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	114		114	1,822		1,822	1,816		1,816
Acquisition and maintenance of buildings abroad	35		35	360		360	332		332
Payment to Foreign Service retirement and disability fund	171		171	277		277	239		239
Foreign Service retirement and disability fund	30		30	351		351	325		325
Other	6		6	52		52	26		26
Total—Administration of Foreign Affairs	357		357	2,862		2,862	2,738		2,738
International Organizations and Conferences	7		7	727		727	620		620
Migration and Refugee Assistance	67		67	544		544	481		481
International Narcotics Control	-1		-1	111		111	84		84
Other	4		4	54		54	81		81
Proprietary receipts from the public					2	-2		2	-2
Intrabudgetary transactions	-171		-171	-318		-318	-280		-280
Total—Department of State	263		263	3,981	2	3,979	3,724	2	3,722
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,420		1,420	14,068		14,068	13,306		13,306
Other	18		18	124		124	80		80
Other programs	8		8	101		101	98		98
Total—Federal Highway Administration	1,446		1,446	14,293		14,293	13,485		13,485
National Highway Traffic Safety Administration	24		24	248		248	225		225
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation				561		561	574		574
Other	6	(**)	6	-8	17	-25	40	13	26
Total—Federal Railroad Administration	6	(**)	6	553	17	536	614	13	601

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	154		154	2,242		2,242	2,108		2,108
Discretionary grants	99		99	879		879	849		849
Other	39		39	650		650	584		584
Federal Aviation Administration:									
Operations	178		178	2,895		2,895	2,914		2,914
Other	(**)	1	-1	14	17	-3	2	4	-2
Airport and airway trust fund:									
Grants-in-aid for airports	138		138	1,220		1,220	1,135		1,135
Facilities and equipment	117		117	1,317		1,317	1,088		1,088
Research, engineering and development	20		20	154		154	128		128
Operations	68		68	807		807	477		477
Total—Airport and airway trust fund	342		342	3,498		3,498	2,828		2,828
Total—Federal Aviation Administration	520	1	519	6,408	17	6,391	5,744	4	5,740
Coast Guard:									
Operating expenses	169		169	2,019		2,019	1,898		1,898
Acquisition, construction, and improvements	54		54	386		386	332		332
Retired pay	13		13	402		402	386		386
Other	23	1	23	220	6	214	184	6	178
Total—Coast Guard	259	1	258	3,027	6	3,021	2,800	6	2,794
Maritime Administration	46	49	-3	712	453	259	555	436	119
Other	23	4	20	178	14	164	158	12	147
Proprietary receipts from the public		9	-9		34	-34		29	-29
Intrabudgetary transactions				-13		-13	-16		-16
Total—Department of Transportation	2,617	64	2,553	29,177	541	28,637	27,107	500	26,607
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	-329	(**)	-329	-2,932	15	-2,947	-1,081	38	-1,119
Other	23		23	99		99	86		86
Financial Management Service:									
Salaries and expenses	16		16	261		261	273		273
Payment to the Resolution Funding Corporation				347		347			
Claims, Judgements, and Relief Acts	49		49	485		485	510		510
Other	16		16	154		154	211		211
Total—Financial Management Service	81		81	1,247		1,247	994		994
Federal Financing Bank	-110		-110	37		37	281		281
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	21		21	255		255	237		237
Internal Revenue collections for Puerto Rico	61		61	277		277	308		308
United States Customs Service	64		64	1,499		1,499	1,458		1,458
Bureau of Engraving and Printing	-3		-3	47		47	-3		-3
United States Mint	-2		-2	50		50	62		62
Bureau of the Public Debt	11		11	184		184	229		229
Internal Revenue Service:									
Administration and Management	6		6	70		70	98		98
Processing tax returns and assistance	76		76	1,785		1,785	1,698		1,698
Tax Law Enforcement	177		177	3,516		3,516	3,475		3,475
Payment where earned income credit exceeds liability for tax	26		26	4,354		4,354	4,002		4,002
Refunding internal revenue collections, interest	323		323	2,329		2,329	1,777		1,777
Other	(**)	(**)	(**)	10	11	-1	7	8	(**)
Total—Internal Revenue Service	609	(**)	609	12,064	11	12,053	11,057	8	11,049

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	26	.....	26	386	.....	386	376	.....	376
Comptroller of the Currency	13	1	12	252	257	-5	229	250	-21
Office of Thrift Supervision	19	3	16	170	262	-92	.....	1	-1
Interest on the public debt:									
Public issues (accrual basis)	16,874	.....	16,874	198,733	.....	198,733	185,288	.....	185,288
Special issues (cash basis)	430	.....	430	66,120	.....	66,120	55,575	.....	55,575
Total—Interest on the public debt	17,303	.....	17,303	264,853	.....	264,853	240,863	.....	240,863
Other	2	.....	2	41	.....	41	40	.....	40
Proprietary receipts from the public .....	.....	122	-122	.....	3,636	-3,636	.....	4,544	-4,544
Receipts from off-budget Federal entities .....	.....	.....	.....	-1,082	.....	-1,082	-1,085	.....	-1,085
Intrabudgetary transactions	-1,381	.....	-1,381	-17,999	.....	-17,999	-18,645	.....	-18,645
Total—Department of the Treasury	16,408	127	16,281	259,449	4,181	255,268	235,406	4,840	230,566
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	172	81	91	2,458	1,809	649	2,551	1,653	898
Other	21	38	-17	251	403	-153	253	297	-43
Compensation and pensions	55	.....	55	14,453	.....	14,453	15,816	.....	15,816
Readjustment benefits	17	.....	17	486	.....	486	663	.....	663
Post-Vietnam-era veterans education account	6	.....	6	212	.....	212	288	.....	288
Insurance Funds:									
National service life	93	.....	93	1,223	.....	1,223	1,174	.....	1,174
United States government life	2	.....	2	32	.....	32	34	.....	34
Veterans special life	8	3	4	106	171	-65	101	166	-65
Other	2	.....	2	17	.....	17	29	.....	29
Total—Veterans Benefits Administration	375	122	253	19,237	2,383	16,854	20,909	2,116	18,794
Veterans Health Services and Research Administration:									
Medical care	912	.....	912	11,330	.....	11,330	10,515	.....	10,515
Other	44	17	27	495	226	268	492	223	270
Departmental Administration:									
General operating expenses	28	.....	28	811	.....	811	766	.....	766
Construction projects	46	.....	46	653	.....	653	686	.....	686
Other	1	.....	1	78	.....	78	35	.....	35
Proprietary receipts from the public:									
National service life .....	.....	36	-36	.....	398	-398	.....	410	-410
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	27	-27	.....	429	-429	.....	480	-480
Intrabudgetary transactions	-2	.....	-2	-169	.....	-169	-135	.....	-135
Total—Department of Veterans Affairs	1,404	202	1,202	32,435	3,437	28,998	33,270	3,229	30,041
Environmental Protection Agency:									
Salaries and expenses	47	.....	47	837	.....	837	834	.....	834
Abatement, control, and compliance	28	.....	28	658	.....	658	623	.....	623
Construction grants	235	.....	235	2,290	.....	2,290	2,350	.....	2,350
Hazardous substance superfund	126	.....	126	1,154	.....	1,154	958	.....	958
Other	30	1	29	310	29	281	382	18	364
Proprietary receipts from the public .....	.....	13	-13	.....	114	-114	.....	74	-74
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-150	.....	-150
Total—Environmental Protection Agency	466	14	452	5,248	142	5,106	4,998	92	4,906
General Services Administration:									
Real property activities	254	.....	254	-220	.....	-220	-429	.....	-429
Personal property activities	-44	.....	-44	41	.....	41	-26	.....	-26
Information Resources Management Service	22	.....	22	-63	.....	-63	-108	.....	-108
Federal property resources activities	11	.....	11	22	.....	22	12	.....	12
General activities	13	.....	13	158	.....	158	163	.....	163
Proprietary receipts from the public .....	.....	13	-13	.....	61	-61	.....	75	-75
Other .....	.....	11	-11	.....	-1	1	.....	-1	1
Total—General Services Administration	256	24	232	-62	60	-122	-388	74	-462

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	429	.....	429	5,094	.....	5,094	3,922	.....	3,922
Space flight, control, and data communications	333	.....	333	5,117	.....	5,117	5,030	.....	5,030
Construction of facilities	34	.....	34	218	.....	218	190	.....	190
Research and program management	151	.....	151	1,991	.....	1,991	1,908	.....	1,908
Other	1	.....	1	9	.....	9	-15	.....	-15
Total—National Aeronautics and Space Administration	948	.....	948	12,429	.....	12,429	11,036	.....	11,036
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	288	.....	288	2,824	.....	2,824	2,500	.....	2,500
Payment to civil service retirement and disability fund	17,664	.....	17,664	17,665	.....	17,665	16,413	.....	16,413
Civil service retirement and disability fund	2,568	.....	2,568	31,132	.....	31,132	29,225	.....	29,225
Employees health benefits fund	920	1,044	-125	11,014	12,198	-1,184	9,160	11,037	-1,877
Employees life insurance fund	104	91	13	1,140	2,064	-924	1,106	1,945	-839
Retired employees health benefits fund	1	1	(**)	12	12	(**)	12	12	(**)
Other	-7	.....	-7	136	.....	136	96	.....	96
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-17,664	.....	-17,664	-17,665	.....	-17,665	-16,413	.....	-16,413
Other	-3	.....	-3	-36	.....	-36	-32	.....	-32
Total—Office of Personnel Management	3,870	1,136	2,734	46,222	14,273	31,949	42,067	12,995	29,073
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	74	78	-4	837	891	-54	903	834	69
Disaster loan fund	63	43	21	859	515	344	249	556	-307
Other	6	1	4	37	20	18	27	17	10
Other	24	(**)	24	385	1	385	313	(**)	313
Total—Small Business Administration	167	122	45	2,119	1,427	692	1,492	1,408	85
Other Independent agencies:									
Action	11	.....	11	169	.....	169	163	.....	163
Board for International Broadcasting	10	.....	10	208	.....	208	199	.....	199
Corporation for Public Broadcasting .....	.....	.....	.....	229	.....	229	228	.....	228
District of Columbia:									
Federal payment .....	.....	.....	.....	578	.....	578	538	.....	538
Other	1	.....	1	29	59	-30	.....	34	-34
Equal Employment Opportunity Commission	11	.....	11	181	.....	181	182	.....	182
Export-Import Bank of the United States	370	122	248	2,168	1,811	357	2,160	2,113	47
Federal Communications Commission	7	2	4	106	26	79	99	51	49
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	³ 1,583	210	1,373	18,913	12,484	6,429	17,912	15,065	2,847
FSLIC Resolution Fund	624	715	-91	8,755	3,542	5,213	⁴ 17,792	7,626	10,166
Savings Association Insurance Fund	1	2	-1	115	28	87	(**)	100	-100
Federal Emergency Management Agency:									
Public Enterprise Funds	7	111	-103	465	439	26	147	345	-198
Disaster Relief	78	.....	78	1,434	.....	1,434	140	.....	140
Salaries and expenses	11	.....	11	143	.....	143	151	.....	151
Emergency management and planning assistance	29	.....	29	297	.....	297	314	.....	314
Emergency food and shelter program	1	.....	1	132	.....	132	125	.....	125
Federal Housing Finance Board	1	1	(**)	21	8	13	89	103	-13
Federal Trade Commission	6	.....	6	57	.....	57	65	.....	65
Interstate Commerce Commission	3	.....	3	43	.....	43	44	.....	44
Legal Services Corporation	1	.....	1	291	.....	291	307	.....	307
National Archives and Records Administration	23	.....	23	157	.....	157	71	(**)	71
National Credit Union Administration:									
Central liquidity facility	14	14	.....	286	341	-55	387	393	-7
Credit union share insurance fund	60	1	59	102	145	-44	124	167	-43
Other	6	(**)	6	-1	1	-2	-2	1	-4

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent agencies—Continued									
National Endowment for the Arts	13	.....	13	161	.....	161	162	.....	162
National Endowment for the Humanities	15	.....	15	146	.....	146	147	.....	147
National Labor Relations Board	5	.....	5	141	.....	141	136	.....	136
National Science Foundation	168	.....	168	1,838	.....	1,838	1,752	.....	1,752
Nuclear Regulatory Commission	38	119	-81	393	173	221	388	198	189
Panama Canal Commission	34	43	-8	470	484	-15	487	441	45
Postal Service:									
Public Enterprise Funds (OFF-BUDGET)	3,965	2,776	1,189	41,978	40,352	1,626	33,104	33,414	-310
Payment to the Postal Service Fund .....	.....	.....	.....	490	.....	490	436	.....	436
Railroad Retirement Board:									
Federal windfall subsidy	32	.....	32	340	.....	340	346	.....	346
Federal payments to the railroad retirement accounts ..	(**)	.....	(**)	215	.....	215	93	.....	93
Milwaukee railroad restructuring, administration .....	(**)	.....	(**)	1	.....	1	(**)	.....	(**)
Rail Industry Pension Fund:									
Advances from FOASI fund	-80	.....	-80	-945	.....	-945	-895	.....	-895
OASI certifications	79	.....	79	944	.....	944	896	.....	896
Administrative expenses	5	.....	5	64	.....	64	57	.....	57
Interest on refunds and taxes	4	.....	4	66	.....	66	13	.....	13
Supplemental annuity pension fund	227	.....	227	2,636	.....	2,636	2,589	.....	2,589
Other .....	(**)	.....	(**)	4	.....	4	3	.....	3
Intrabudgetary Transactions:									
Social security equivalent benefit account	329	.....	329	4,225	.....	4,225	4,004	.....	4,004
Payments from other funds to railroad retirement trust funds .....	.....	.....	.....	-3,049	.....	-3,049	-2,934	.....	-2,934
Other .....	.....	.....	.....	-24	.....	-24	142	.....	142
Total—Railroad Retirement Board	597	.....	597	4,477	.....	4,477	4,315	.....	4,315
Resolution Trust Corporation	⁵ 8,773	.....	8,773	64,570	18,022	46,547	10,373	1,201	9,172
Securities and Exchange Commission	13	2	11	154	25	129	140	.....	140
Smithsonian Institution	27	.....	27	302	.....	302	288	.....	288
Tennessee Valley Authority	574	650	-76	6,768	7,079	-312	9,567	9,218	348
United States Information Agency	69	(**)	69	888	(**)	888	889	(**)	888
Other	65	4	61	945	64	880	⁶ 874	50	823
Total—Other Independent agencies	17,213	4,771	12,441	158,598	85,084	73,514	104,290	70,521	33,770
Undistributed offsetting receipts:									
Other Interest .....	.....	(**)	(**)	.....	2	-2	.....	1	-1
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Department of Defense—Civil:									
Military retirement fund	-1,356	.....	-1,356	-16,324	.....	-16,324	-18,480	.....	-18,480
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-404	.....	-404	-4,587	.....	-4,587	-4,127	.....	-4,127
Payments for military service credits	-11	.....	-11	-451	.....	-451	-305	.....	-305
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-43	.....	-43	-480	.....	-480	-396	.....	-396
Payments for military service credits	-5	.....	-5	-49	.....	-49	-30	.....	-30
Federal hospital insurance trust fund:									
Federal employer contributions	-180	.....	-180	-2,046	.....	-2,046	-1,921	.....	-1,921
Payments for military service credits	¹ 17	.....	17	-107	.....	-107	-86	.....	-86
Department of State:									
Foreign Service retirement and disability fund	-7	.....	-7	-79	.....	-79	-78	.....	-78
Office of Personnel Management:									
Civil Service retirement and disability fund	-2,230	.....	-2,230	-9,489	.....	-9,489	-8,860	.....	-8,860
Total—Employer share, employee retirement	-4,219	.....	-4,219	-33,611	.....	-33,611	-34,282	.....	-34,282

Table 5. Outlays of the U.S. Government, September 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	¹ 1		1	- 12		- 12	- 12		- 12
Department of Defense—Civil:									
Education benefits fund	(**)		(**)	- 63		- 63	- 55		- 55
Military retirement fund	20		20	- 7,108		- 7,108	- 5,732		- 5,732
Soldiers' and Airmen's Home permanent fund	- 4		- 4	- 12		- 12	- 22		- 22
Corps of Engineers	- 1		- 1	- 40		- 40	- 22		- 22
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	- 73		- 73	- 15,125		- 15,125	- 10,649		- 10,649
Federal disability insurance trust fund (OFF-BUDGET)	¹ 2		2	- 866		- 866	- 745		- 745
Federal hospital insurance trust fund	- 37		- 37	- 7,943		- 7,943	- 6,603		- 6,603
Federal hospital insurance catastrophic coverage reserve trust fund				- 19		- 19	- 3		- 3
Federal supplementary medical insurance trust fund ..	- 29		- 29	- 1,363		- 1,363	- 1,004		- 1,004
Federal supplementary medical insurance catastrophic coverage trust fund				- 46		- 46	- 18		- 18
Department of Labor:									
Unemployment trust fund	- 27		- 27	- 4,026		- 4,026	- 3,315		- 3,315
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	- 435		- 435	- 401		- 401
Department of Transportation:									
Airport and airway trust fund	- 10		- 10	- 1,245		- 1,245	- 1,009		- 1,009
Oil spill liability trust fund	- 3		- 3	- 6		- 6			
Highway trust fund	- 46		- 46	- 1,562		- 1,562	- 1,245		- 1,245
Department of Veterans Affairs:									
United States government life insurance fund	(**)		(**)	- 14		- 14	- 15		- 15
National service life insurance fund	- 1		- 1	- 1,042		- 1,042	- 1,018		- 1,018
Environmental Protection Agency:									
Other	(**)		(**)	- 34		- 34	- 37		- 37
Post-closure liability trust fund	- 1		- 1	- 1		- 1	(**)		(**)
National Aeronautics and Space Administration									
	(**)		(**)	- 1		- 1	- 1		- 1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	- 72		- 72	- 20,463		- 20,463	- 18,983		- 18,983
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	- 40		- 40	- 648		- 648	- 761		- 761
Other	- 3		- 3	- 239		- 239	- 210		- 210
Total—Interest received by trust funds	- 326		- 326	- 62,312		- 62,312	- 51,861		- 51,861
Unrealized Discount on trust fund investments	4		4	- 95		- 95	- 80		- 80
Rents and Royalties on the Outer Continental Shelf lands ..		101	- 101		3,004	- 3,004		2,929	- 2,929
Total—Undistributed offsetting receipts	- 4,541	101	- 4,642	- 96,019	3,006	- 99,025	- 86,224	2,931	- 89,155
Total outlays	93,355	11,329	82,026	1,429,248	177,399	1,251,850	1,305,081	161,061	1,144,020
Total On-Budget	89,166	8,553	80,612	1,163,831	137,047	1,026,785	1,060,756	127,647	933,109
Total Off-Budget	4,189	2,776	1,413	265,417	40,352	225,065	244,325	33,414	210,911
Total Surplus (+) or Deficit (-)			+ 20,848			- 220,388			- 153,319
Total On-Budget			- 2,071			- 276,979			- 206,073
Total Off-Budget			+ 22,919			+ 56,590			+ 52,754

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	39,129	38,900
Receipts from off-budget Federal entities	1,082	1,085
Intrabudgetary transactions	185,458	175,097
Total receipts offset against outlays	225,670	215,082

¹ Prior month adjustment.

² Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

³ Includes \$475 million for notes issued in lieu of cash payments.

⁴ Includes an increase of \$1,365 for FSLIC notes issued..

⁵ Includes a receipt for \$2,005 million.

⁶ Includes an increase of \$58 million for National Archives and Records Administration.

... No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1990 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	21,623	375,882	255,094	2,842,431	3,196,691	3,218,313
Federal Financing Bank			155	15,000	15,000	15,000
Total public debt securities	21,623	375,882	255,249	2,857,431	3,211,691	3,233,313
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)						
	- 184	7,278	13,075	25,480	32,942	32,758
Total federal securities	21,439	383,161	268,324	2,882,912	3,244,634	3,266,073
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	24,035	118,708	126,518	677,199	771,872	795,907
Total borrowing from the public	- 2,595	264,453	141,806	2,205,713	2,472,761	2,470,166
Plus premium on public debt securities	- 3	210	- 35	607	820	816
Less discount on public debt securities	- 73	44,572	1,511	16,055	60,700	60,627
Total borrowing from the public less premium & discount	- 2,526	220,091	140,260	2,190,264	2,412,881	2,410,355
Accrued interest payable to the public	12,433	3,052	6,680	40,747	31,366	43,799
Allocations of special drawing rights	32	552	- 52	6,270	6,791	6,823
Deposit funds	183	- 943	788	9,249	8,123	8,306
Miscellaneous liability accounts (includes checks outstanding etc.)	- 10,973	- 1,341	855	11,223	20,856	9,882
Total liability accounts	- 850	221,412	148,530	2,257,753	2,480,015	2,479,165
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	3,184	- 5,814	428	13,452	4,453	7,638
Tax and loan note accounts	14,647	4,996	- 3,854	27,521	17,869	32,517
Balance	17,832	- 818	- 3,425	40,973	22,323	40,155
Special drawing rights:						
Total holdings	- 115	1,179	413	9,487	10,780	10,666
SDR certificates issued to Federal Reserve Banks			- 3,500	- 8,518	- 8,518	- 8,518
Balance	- 115	1,179	- 3,087	969	2,262	2,148
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments				19,699	19,699	19,699
Maintenance of value adjustments	118	2,020	- 190	3,233	5,135	5,253
Letter of credit issued to IMF	- 47	- 641	373	- 14,336	- 14,929	- 14,976
Dollar deposits with the IMF	- 2	7	- 3	- 65	- 56	- 58
Receivable/payable (-) for interim maintenance of value adjustments	- 76	- 1,215	- 817	179	- 959	- 1,035
Balance	- 6	172	- 636	8,711	8,889	8,883
Loans to International Monetary Fund		- 74	- 214	74	(*)	(*)
Other cash and monetary assets	175	131	- 792	9,522	9,478	9,653
Total cash and monetary assets	17,886	590	- 8,154	60,249	42,953	60,839
Miscellaneous asset accounts	2,138	998	4,032	8,578	7,439	9,576
Total asset accounts	20,024	1,588	- 4,122	68,827	50,391	70,415
Excess of liabilities (+) or assets (-)	- 20,874	+ 219,824	+ 152,652	+ 2,188,926	+ 2,429,624	+ 2,408,750
Transactions not applied to current year's surplus or deficit (See Schedule A for details)						
	26	564	667		539	564
Total budget and off-budget federal entities						
[Financing of deficit (+) or disposition of surplus (-)]	- 20,848	+ 220,388	+ 153,319	+ 2,188,926	+ 2,430,162	+ 2,409,314

¹ Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve banks, reporting from the Bureau of Public Debt, electronic transfers through Treasury Financial Communications System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; withdrawals are reflected as processed

... No transactions.

(*) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1990 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,428,790	2,187,612	2,036,254
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of Thrift Savings Plan Clearing Accounts for Defense and CIA to a non-budgetary status		25	
Revisions by Federal Agencies to the final budget results for fiscal year 1989	834	1,289	7
Reclassification of Veterans Affairs Canteen Service Revolving fund outlays to investments in Public Debt Securities			-32
Adjustment to gains and deficiencies on exchange transactions previously written off			44
Excess of liabilities beginning of period (current basis)	2,429,624	2,188,926	2,036,273
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	-20,848	220,388	153,319
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)	-20,848	220,388	153,319
Total—on-budget (Table 2)	2,071	276,979	206,073
Total—off-budget (Table 2)	-22,919	-56,590	-52,754
Transactions not applied to current year's surplus or deficit:			
Seigniorage	-21	-547	-594
Proceeds from sales of loan assets with recourse			-24
Profit on sale of gold	-5	-5	-15
Net gain/loss for IMF loan valuation adjustment		-12	-34
Total—transactions not applied to current year's surplus or deficit	-26	-564	-667
Excess of liabilities close of period	2,408,750	2,408,750	2,188,926

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, September 1990 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	¹ -101	-149	2,248	3,130	3,082	2,981
FSLIC Resolution Fund	-123	-632	10,230	19,970	19,462	19,339
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(**)	(**)	-3	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	42	62	176	295	316	357
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol			126	126	126	126
Department of Defense:						
Homeowners assistance mortgages	-1	-3	-3	6	4	3
Independent agencies:						
National Archives and Records Administration			302	302	302	302
Postal Service				250	250	250
Tennessee Valley Authority		8,000		1,380	9,380	9,380
Total agency securities	-184	7,278	13,075	25,480	32,942	32,758

¹ Includes \$475 million for notes issued in lieu of cash payments.
....No transactions.

(**) Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1990 and Other Periods

[\$ millions]						
Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund		58	447	447	505	505
Housing and Other Credit Guarantee Program, AID		24	13	58	82	82
Department of Agriculture:						
Commodity Credit Corporation	544	2,913	1,948	13,706	16,075	16,619
Farmers Home Administration:						
Agriculture Credit Insurance Fund	270	1,440	789	12,595	13,765	14,035
Rural Development Insurance Fund	60	- 665	70	3,646	2,921	2,981
Rural Housing Insurance Fund	175	- 1,930	- 235	6,041	3,936	4,111
Federal Crop Insurance Corporation:						
Federal Crop Insurance Corporation Fund				113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund				25	25	25
Rural Electrification and Telephone Revolving Fund	- 211			7,865	8,076	7,865
Rural Telephone Bank				759	759	759
Department of Commerce:						
Federal Ship Financing Fishing Vessels, NOAA		6			6	6
Department of Education:						
College Housing and Academic Facilities Fund		36	25	31	67	67
College Housing Loans	- 62	- 273	- 177	921	711	649
Department of Energy:						
Bonneville Power Administration	- 50	- 100	2	1,794	1,744	1,694
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	234	1,086	458	4,451	5,303	5,537
Housing for the Elderly or Handicapped		338	455	6,681	7,019	7,019
Public and Indian Housing:						
Low-Rent Public Housing	- 300				300	
Department of the Interior:						
Bureau of Mines, Helium Fund				252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated			20	20	20	20
Department of Transportation:						
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program	(**)	(**)	- 10	1	1	1
Federal Railroad Administration:						
Settlements of Railroad Litigation	(**)	(**)	39	3	3	3
Regional Rail Reorganization Program		- 95	- 39	95	(**)	(**)
Maritime Administration:						
Federal Ship Financing Fund, Revolving Fund			- 515			
Department of the Treasury:						
Federal Financing Bank Revolving Fund	7,301	37,232	- 10,059	121,086	151,017	158,318
Veterans Administration:						
Direct Loan Revolving Fund				1,730	1,730	1,730
Other Independent Agencies:						
Federal Emergency Management Agency:						
National Insurance Development Fund		15	10	123	138	138
Federal Deposit Insurance Corporation:						
FSLIC Resolution Fund		- 35	35	35		
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund		16		50	66	66
Railroad Retirement Board:						
Railroad Retirement Account				2,128	2,128	2,128
Social Security Equivalent Benefit Account	182	34	80	2,335	2,187	2,369
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through the issue of public debt securities						
	8,143	40,102	- 6,645	187,161	219,119	227,263

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1990 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	- 83	- 433	- 5,823	10,189	9,839	9,756
Department of Agriculture:						
Rural Electrification Administration	271	- 8	113	23,458	23,179	23,450
Farmers Home Administration:						
Agriculture Credit Insurance Fund	- 162	- 3,322	- 3,960	23,665	20,505	20,343
Rural Development Insurance Fund		2,060		25,971	28,031	28,031
Rural Housing Insurance Fund			- 1,225	3,675	3,675	3,675
Department of the Navy		- 48	- 38	1,721	1,672	1,672
Department of Education:						
Student Loan Marketing Association		- 30		4,910	4,880	4,880
Department of Energy			- 50			
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund		- 11	- 13	168	157	157
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses		- 45	- 42	1,995	1,951	1,951
Community Development Grants	- 3	- 39	- 35	283	247	244
Department of Interior:						
Territorial and International Affairs	- 1	- 2	- 2	57	56	55
Department of Transportation:						
Federal Railroad Administration	(*)	- 14	- 9	37	23	23
General Services Administration:						
Federal Buildings Fund		- 11	- 9	378	367	367
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications		101	96	995	1,096	1,096
Small Business Administration:						
Business Loan and Investment Fund	- 14	- 234	- 153	1,368	1,147	1,133
Independent Agencies:						
Export-Import Bank of the United States	196	356	26	10,984	11,144	11,340
National Credit Union Administration		- 55	- 7	111	57	57
Postal Service		503	603	6,195	6,698	6,698
Resolution Trust Corporation	7,225	41,482			34,257	41,482
Tennessee Valley Authority	- 128	- 3,024	468	19,762	16,866	16,738
Washington Metropolitan Transit Authority				177	177	177
Total borrowing from the Federal Financing Bank	7,301	37,226	- 10,059	136,099	166,023	173,325

... No transactions.

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own

securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals due to rounding.

(**) Less than \$500,000.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1990 and Other Periods

Classification	[\$ millions]					
	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Federal funds:						
Department of Agriculture	- 1	- 5	2	12	8	6
Department of Commerce	- 1	- 10	(**)	19	10	9
Department of Energy	- 22	363	367	2,129	2,514	2,492
Department of Health and Human Services		6	5	5	11	11
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	29	542	- 113	6,092	6,606	6,635
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	- 5	1	- 18	3	9	4
Agency securities				65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	- 18	455	- 29	1,596	2,069	2,051
Agency securities	1	7	60	72	78	79
Other	(**)	69	- 117	76	145	145
Department of the Interior:						
Public debt securities	4	280	48	1,077	1,353	1,357
Agency securities			- 2			
Department of Labor	250	689	154	918	1,357	1,607
Department of Transportation	11	191	348	536	716	727
Department of the Treasury	182	775	- 254	1,179	1,772	1,954
Department of Veterans Affairs:						
Veterans reopened insurance fund	- 4	18	20	655	677	674
Canteen Service Revolving Fund		5	8	40	45	45
Guaranty and Indemnity Fund	15	113			98	113
Independent agencies:						
Export-Import Bank of the United States	- 55	11	- 20	67	133	78
Federal Emergency Management Agency:						
National insurance development fund	50	- 298	95	499	150	200
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	11,314	6,223	2,216	2,216	- 2,876	8,438
FSLIC Resolution Fund:						
Public debt securities	167	- 937	199	1,839	736	902
Savings Association Insurance Fund	1	13			11	13
Postal Service	- 2,489	- 1,356	471	4,420	5,553	3,064
National Credit Union Administration	- 64	48	45	1,847	1,959	1,895
Tennessee Valley Authority	1	15,447			5,446	5,447
Other	- 74	214	832	2,485	2,774	2,699
Total public debt securities	9,291	12,857	4,260	27,711	31,277	40,568
Total agency securities	1	7	58	138	144	145
Total Federal funds	9,292	12,864	4,318	27,849	31,421	40,713
Trust funds:						
Legislative Branch:						
United States Tax Court		(**)	(**)	3	3	3
Library of Congress	- 1	1	1	3	4	4
Other	(**)	5	20	20	24	25
The Judiciary:						
Judicial survivors annuity fund	9	16	14	142	149	158
Department of Agriculture	- 10	5	- 2	6	21	11
Department of Commerce	(**)				(**)	
Department of Defense—Military	(**)	(**)	- 1	8	7	8
Department of Defense—Civil:						
Military Retirement Fund	- 646	11,265	12,177	53,487	65,398	64,752
Other	- 187	33	88	985	1,205	1,018

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1990 and Other Periods—Continued

Classification	[\$ millions]					
	Net Purchases or Sales (–)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	13,583	55,151	51,428	148,565	190,134	203,717
Federal disability insurance trust fund	917	3,077	1,083	8,428	10,588	11,505
Federal hospital insurance trust fund:						
Public debt securities	1,306	13,335	16,836	82,914	94,943	96,249
Agency securities						
Federal supplementary medical insurance trust fund	– 2,997	2,300	5,071	11,398	16,694	13,697
Other	28	245	645	729	947	975
Department of the Interior:						
Public debt securities	– 11	4	25	206	221	210
Agency securities			– 122			
Department of Labor:						
Unemployment trust fund	– 1,232	5,533	8,797	44,994	51,760	50,528
Other	– 5	15	(**)	33	53	48
Department of State:						
Foreign service retirement and disability fund	150	509	448	4,372	4,731	4,881
Other		(**)	(**)	(**)		
Department of Transportation:						
Airport and airway trust fund	– 184	1,398	1,781	12,913	14,495	14,312
Highway trust fund	– 1,076	701	2,530	15,978	17,754	16,679
Other	66	282	65	495	710	776
Department of the Treasury	– 13	4	21	148	165	152
Department of Veterans Affairs:						
Government life insurance fund	– 2	– 18	– 19	182	166	164
National service life insurance:						
Public debt securities	– 58	223	254	10,694	10,975	10,917
Veterans special life insurance fund	– 4	65	65	1,233	1,302	1,298
General Post Fund National Homes		3	6	28	31	31
Environmental Protection Agency	53	591	682	2,151	2,689	2,742
National Aeronautics and Space Administration	(**)	(**)	15	15	15	15
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	17,754	21,097	19,541	214,589	217,933	235,686
Employees health benefits fund	113	1,190	1,858	3,422	4,499	4,612
Employees life insurance fund	– 16	925	837	9,681	10,622	10,606
Retired employees health benefits fund	(**)	(**)	(**)	1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation	– 12,800	– 12,800	– 2,765	12,800	12,800	
Federal Emergency Management Agency	1	1				1
Harry S. Truman Memorial Scholarship Trust Fund	(**)	2	1	47	50	49
Japan-United States Friendship Commission		– 1	– 2	17	16	16
Railroad Retirement Board	3	682	805	8,589	9,268	9,271
Other	– 1	2	13	76	79	78
Total public debt securities	14,742	105,843	122,322	649,350	740,451	755,194
Total agency securities			– 122			
Total trust funds	14,742	105,843	122,201	649,350	740,451	755,194
Grand total	24,035	118,708	126,518	677,199	771,872	795,907

¹Includes an adjustment of \$481 million for investments previously unreported.

²Includes an adjustment of \$58 million for investments previously unreported by National Archives and Records Administration.

... No transactions.

(**) Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1990

[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	35,507	34,466	37,398	56,068	28,848	12,641	74,390	21,483	49,657	33,308	36,455	46,664	466,884	445,690
Corporation income taxes	729	2,385	18,878	3,118	1,231	12,655	13,375	1,557	18,569	2,057	1,608	17,344	93,507	103,291
Social insurance taxes and contributions:														
Employment taxes and contributions	23,100	24,303	25,266	31,767	26,473	32,376	41,090	29,869	33,694	27,554	27,919	30,480	353,891	332,859
Unemployment insurance	859	2,088	161	742	2,230	173	2,377	7,155	252	1,701	3,712	186	21,635	22,011
Other retirement contributions	350	401	378	354	352	413	354	426	380	355	416	344	4,522	4,546
Excise taxes	2,956	2,921	2,750	2,600	2,263	2,796	3,186	3,743	3,565	3,052	2,740	2,774	35,345	34,386
Estate and gift taxes	835	693	850	805	664	769	2,307	1,045	852	924	883	875	11,500	8,745
Customs duties	1,493	1,421	1,293	1,440	1,228	1,397	1,273	1,371	1,387	1,505	1,627	1,273	16,707	16,334
Miscellaneous receipts	2,598	2,535	2,156	2,644	1,882	1,601	1,271	2,564	2,260	1,900	3,127	2,934	27,470	22,839
Total—budget receipts this year ..	68,426	71,213	89,130	99,538	65,170	64,819	139,624	69,212	110,614	72,356	78,486	102,874	1,031,462	.....
(On-budget)	50,122	51,989	69,052	74,243	44,133	38,989	106,775	45,514	83,717	50,445	56,284	78,541	749,806	.....
(Off-budget)	18,304	19,223	20,077	25,295	21,037	25,829	32,849	23,697	26,897	21,911	22,202	24,333	281,656	.....
Total—budget receipts prior year	63,582	64,330	93,655	89,306	61,897	68,205	128,892	71,025	108,249	66,191	76,136	99,233	.....	990,701
(On-budget)	45,783	46,945	74,541	65,187	38,392	44,606	99,618	49,403	84,043	45,673	57,132	75,711	.....	727,036
(Off-budget)	17,799	17,385	19,114	24,119	23,505	23,598	29,273	21,622	24,206	20,518	19,004	23,522	.....	263,666
Outlays														
Legislative Branch	149	163	168	205	160	354	173	202	169	164	167	158	2,233	2,095
The Judiciary	80	118	108	202	177	104	107	56	180	228	106	175	1,641	1,492
Executive Office of the President ...	13	12	11	16	8	10	16	12	10	15	15	20	157	124
Funds Appropriated to the President:														
International security assistance ..	1,719	238	696	739	356	632	1,093	644	629	333	510	762	8,352	1,012
International development assistance	552	81	157	401	166	218	496	249	240	344	194	432	3,528	2,780
Other	-398	-26	-131	-64	324	208	-979	44	-344	-576	-94	244	-1,793	465
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	366	1,941	1,379	1,235	583	1,654	985	294	-388	-352	-186	-152	7,358	11,680
Other	3,455	3,225	2,173	2,527	2,715	3,404	4,124	3,922	3,403	3,701	2,531	3,472	38,653	36,636
Department of Commerce	233	311	223	242	195	325	328	445	506	405	290	231	3,734	2,571
Department of Defense:														
Military:														
Department of the Army	5,232	6,772	7,933	5,038	6,130	8,131	5,485	6,833	7,722	5,746	7,836	5,158	78,017	79,973
Department of the Navy	6,300	8,091	9,327	7,465	8,070	9,537	7,384	8,810	9,168	7,448	9,184	6,939	97,725	101,171
Department of the Air Force	6,323	8,033	8,694	6,843	8,235	9,102	6,540	8,059	8,361	7,259	9,255	6,841	93,546	94,676
Defense agencies	1,295	1,686	1,796	1,785	1,724	1,930	1,973	1,855	1,759	1,552	1,529	1,584	20,468	19,060
Total Military	19,150	24,582	27,751	21,131	24,160	28,700	21,383	25,557	27,010	22,004	27,805	20,522	289,755	294,881
Civil	2,006	2,069	2,040	2,071	2,053	2,125	2,032	2,126	2,051	2,113	2,146	2,145	24,975	23,450
Department of Education	1,957	2,259	2,037	2,137	2,116	2,018	2,105	1,940	1,736	1,207	1,868	1,730	23,109	21,608
Department of Energy	1,275	1,048	1,183	781	893	1,079	851	1,035	1,164	915	1,189	614	12,028	11,387
Department of Health and Human Services, except Social Security:														
Public Health Service	1,189	923	1,194	984	1,081	1,321	1,111	1,328	1,297	1,135	1,328	1,118	14,007	12,250
Health Care Financing Administration:														
Grants to States for Medicaid ..	3,128	3,259	2,917	3,367	3,171	3,280	3,560	3,535	3,724	3,658	4,064	3,439	41,103	34,604
Federal hospital ins. trust fund ..	5,215	5,158	5,314	5,357	5,517	5,905	5,439	5,860	5,555	6,282	6,228	4,856	66,687	58,238
Federal supp. med. ins. trust fund	3,368	3,498	3,326	3,497	3,108	3,594	3,316	3,741	3,953	4,128	4,260	3,181	42,971	38,215
Federal supp. med. ins. catastrophic coverage	-1	45	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	51	102
Other	2,634	2,302	3,739	2,841	2,729	3,143	2,951	2,726	2,747	2,847	5,115	307	34,081	31,870
Social Security Administration	-214	1,177	2,193	1,501	1,395	2,394	2,331	1,431	2,468	1,326	2,112	34	18,147	19,601
Family Support Administration	1,124	1,070	1,298	1,528	1,473	1,254	1,311	1,214	1,255	1,308	1,385	1,017	15,236	13,819
Human Development Service	501	420	525	811	764	566	658	525	635	333	694	445	6,877	6,850
Other	-3,594	-3,576	-4,583	-3,733	-3,700	-4,055	-3,864	-3,615	-3,769	-3,672	-6,896	-424	-45,482	-43,247
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	17,549	17,755	17,930	18,244	18,639	18,418	18,776	18,622	22,291	18,639	37,229	382	224,475	210,141
Federal disability ins. trust fund	1,940	2,021	2,021	2,085	2,074	2,080	2,171	2,118	2,316	2,137	3,953	317	25,230	23,487
Other	368	-25	-40	-1,310	-206	-163	-2,082	-169	-7	-1,129	-3	60	-4,707	-6,154

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1990—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	1,737	1,714	1,846	1,530	1,586	1,639	1,896	1,452	1,842	1,654	1,506	1,766	20,167	19,680
Department of the Interior	652	615	519	427	353	566	262	492	389	396	419	702	5,794	5,308
Department of Justice	494	629	664	491	519	473	605	684	531	567	611	473	6,739	6,232
Department of Labor:														
Unemployment trust fund	1,266	1,416	1,488	2,085	1,924	2,141	1,842	1,731	1,551	1,609	1,721	1,477	20,250	18,730
Other	283	104	586	122	265	254	526	651	765	721	774	14	5,065	3,926
Department of State	356	365	387	261	360	316	305	397	253	263	453	263	3,979	3,722
Department of Transportation:														
Highway trust fund	1,574	1,259	1,210	937	911	918	952	1,064	1,210	1,338	1,382	1,438	14,192	13,387
Other	1,039	1,234	1,229	1,415	1,116	1,125	1,235	1,313	1,097	1,264	1,263	1,115	14,444	13,220
Department of the Treasury:														
Interest on the public debt	16,460	20,202	40,998	16,753	17,315	17,539	17,232	21,650	42,045	18,435	18,920	17,303	264,853	240,863
Other	-1,653	-743	-340	-1,421	441	675	-715	-1,131	-1,861	-1,424	-391	-1,022	-9,585	-10,297
Department of Veterans Affairs:														
Compensation and pensions	56	1,256	2,465	71	1,352	2,580	71	1,335	2,563	52	2,596	55	14,453	15,816
National service life	60	52	64	69	72	91	72	78	62	70	78	57	825	763
United States government life	2	2	3	2	2	3	2	3	3	3	2	2	32	34
Other	1,374	1,301	1,120	935	1,163	1,169	1,168	1,179	1,109	1,140	943	1,088	13,689	13,427
Environmental Protection Agency	369	376	442	415	352	438	412	487	439	444	479	452	5,106	4,906
General Services Administration	1	268	-866	-9	121	388	-383	221	170	-371	107	232	-122	-462
National Aeronautics and Space Administration	1,126	976	1,065	904	923	1,087	1,093	963	1,103	1,101	1,140	948	12,429	11,036
Office of Personnel Management	2,655	2,324	2,540	2,825	2,516	2,846	2,834	2,459	2,831	2,831	2,553	2,734	31,949	29,073
Small Business Administration	169	-6	-2	34	55	62	81	91	46	76	41	45	692	85
Independent agencies:														
Federal Deposit Insurance Corp.:														
Bank Insurance Funds	180	35	221	1,370	-895	187	2,388	315	1,269	405	-417	1,373	6,429	2,847
FSLIC Resolution Fund	703	226	404	452	510	1,014	525	582	219	694	-24	-91	5,213	10,166
Savings Association Fund	-1	6	(**)	-7	(**)	-5	-1	-4	113	-1	-12	-1	87	-100
Postal Service:														
Public Enterprise Funds (Off Budget)	368	526	-924	-225	-307	785	-118	178	-537	-242	932	1,189	1,626	-310
Payment to the Postal Service Fund	107	37	6	113	.....	.....	113	.....	.....	113	.....	.....	490	436
Resolution Trust Corporation	3,371	879	964	-3,075	2,346	4,518	-78	7,267	15,759	3,183	2,642	8,773	46,547	9,172
Tennessee Valley Authority	-168	195	-36	-97	-123	-26	8	106	-53	20	-63	-76	-312	348
Other independent agencies	1,303	1,768	1,688	1,397	1,282	1,457	1,125	1,158	-1,382	1,050	1,313	1,276	13,433	11,210
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,557	-2,559	-2,297	-2,549	-2,613	-2,416	-2,863	-2,791	-2,652	-3,293	-2,802	-4,219	-33,611	-34,282
Interest received by trust funds	-139	-3,367	-25,207	-345	-848	-213	-387	-3,874	-25,930	-978	-699	-326	-62,312	-51,861
Rents and royalties on Outer Continental Shelf lands	-388	-212	27	-418	-271	-21	-805	-212	-78	-341	-185	-101	-3,004	-2,929
Other	-53	15	3	1	5	-12	3	6	9	6	-84	4	-97	-82
Totals this year:														
Total outlays	94,510	100,945	103,901	91,256	100,377	118,142	97,795	111,693	121,719	98,280	131,206	82,026	1,251,850	.....
(On-budget)	74,722	81,041	92,304	72,941	80,814	97,619	79,679	91,744	105,759	79,833	89,717	80,612	1,026,785	.....
(Off-budget)	19,787	19,904	11,598	18,315	19,563	20,524	18,116	19,950	15,960	18,447	41,489	1,413	225,065	.....
Total—surplus (+) or deficit (-) ..	-26,084	-29,732	-14,772	+8,282	-35,207	-53,324	+41,829	-42,482	-11,105	-25,924	-52,719	+20,848	-220,388	.....
(On-budget)	-24,600	-29,052	-23,251	+1,302	-36,681	-58,629	+27,096	-46,229	-22,042	-29,388	-33,432	-2,071	-276,979	.....
(Off-budget)	-1,483	-680	+8,480	+6,980	+1,474	+5,306	+14,733	+3,747	+10,937	+3,464	-19,287	+22,919	+56,590	.....
Total—borrowing from the public less premium & discount	32,441	21,143	7,211	13,250	17,115	28,471	-9,182	22,810	23,358	19,806	46,195	-2,526	220,091	140,260
Totals—outlays prior year	90,587	93,470	106,446	86,509	89,769	103,988	88,237	96,458	100,464	84,428	98,286	105,378	.....	1,144,020
(On-budget)	73,701	75,337	93,472	68,858	71,609	84,960	71,929	77,567	85,173	66,638	79,226	84,637	.....	933,109
(Off-budget)	16,885	18,134	12,973	17,651	18,160	19,029	16,308	18,890	15,291	17,790	19,060	20,742	.....	210,911
Total—surplus (+) or deficit (-) prior year	-27,005	-29,140	-12,790	+2,797	-27,871	-35,784	+40,654	-25,433	+7,785	-18,237	-22,150	-6,146	.....	-153,319
(On-budget)	-27,919	-28,391	-18,931	-3,671	-33,217	-40,353	+27,689	-28,164	-1,130	-20,965	-22,095	-8,925	.....	-206,073
(Off-budget)	+913	-749	+6,141	+6,468	+5,346	+4,570	+12,966	+2,731	+8,915	+2,728	-56	+2,780	.....	+52,754

....No transactions.

(**)Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of September 30, 1990

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	195	350	- 155	4,945	3,528	1,418	12,913	14,495	14,312
Black lung disability	68	48	20	673	611	62			
FDIC					4,306	- 4,306	12,800	12,800	
Federal disability insurance	2,425	317	2,108	28,322	25,230	3,091	8,428	10,588	11,505
Federal employees life and health		- 112	112		- 2,107	2,107	13,104	15,121	15,219
Federal employees retirement	20,491	2,598	17,893	53,025	31,490	21,535	219,106	222,816	240,729
Federal hospital insurance	6,058	4,856	1,202	79,563	66,687	12,876	82,914	94,943	96,249
Federal old-age and survivors insurance	22,382	382	22,001	279,599	224,475	55,125	148,565	190,134	203,717
Federal supplementary medical insurance	448	3,181	- 2,733	45,142	42,971	2,171	10,365	15,306	12,309
FSMl catastrophic coverage				407	51	356	1,033	1,388	1,388
Highways	557	1,550	- 994	15,430	15,252	178	15,978	17,754	16,679
Military advances	822	1,106	- 283	10,293	9,308	985			
Railroad retirement	332	565	- 233	7,512	6,993	519	8,589	9,268	9,271
Military retirement	1,337	1,829	- 492	34,028	21,544	12,484	53,487	65,398	64,752
Unemployment	249	1,477	- 1,228	25,866	20,250	5,615	44,994	51,760	50,528
Veterans life insurance	37	99	- 62	1,456	1,190	266	12,109	12,443	12,380
All other trust	348	236	112	4,495	3,050	1,445	4,965	6,238	6,159
Total trust fund receipts and outlays and Investments held from Table 6-D	55,750	18,482	37,267	590,754	474,830	115,924	649,350	740,451	755,194
Less interfund transactions	22,668	22,668	.....	167,158	167,158	.....		
Trust fund receipts and outlays on the basis of tables 4 & 5	33,081	- 4,186	37,267	423,597	307,672	115,924			
Total federal fund receipts and outlays	70,919	87,338	- 16,419	631,503	967,816	- 336,313			
Less interfund transactions	21	21	.....	145	145	.....		
Federal fund receipts & outlays on the basis of tables 4 & 5	70,898	87,317	- 16,419	631,358	967,671	- 336,313			
Less offsetting proprietary receipts	1,105	1,105	.....	23,493	23,493	.....		
Net budget receipts & outlays	102,874	82,026	20,848	1,031,462	1,251,850	- 220,388			

....No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side

of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1990 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	46,664	466,884	445,690
Corporation income taxes	17,344	93,507	103,291
Social insurance taxes and contributions:			
Employment taxes and contributions	30,480	353,891	332,859
Unemployment insurance	186	21,635	22,011
Other retirement contributions	344	4,522	4,546
Excise taxes	2,774	35,345	34,386
Estate and gift taxes	875	11,500	8,745
Customs	1,273	16,707	16,334
Miscellaneous	2,934	27,470	22,839
Total	102,874	1,031,462	990,701
NET OUTLAYS			
National defense	21,497	299,335	303,559
International affairs	1,957	13,760	9,574
General science, space, and technology	1,132	14,420	12,838
Energy	- 357	2,470	3,702
Natural resources and environment	1,517	17,009	16,182
Agriculture	67	11,998	16,948
Commerce and housing credit	12,018	67,495	29,091
Transportation	2,608	29,495	27,608
Community and regional development	519	8,466	5,361
Education, training, employment and social services	2,730	37,479	36,694
Health	4,804	58,101	48,390
Medicare	7,924	97,717	84,964
Income security	10,206	148,299	136,031
Social security	699	248,623	232,542
Veterans benefits and services	1,208	29,112	30,066
Administration of justice	717	10,076	9,422
General government	1,406	10,822	9,124
Interest	15,697	183,790	169,137
Undistributed offsetting receipts	- 4,320	- 36,615	- 37,212
Total	82,026	1,251,850	1,144,020

Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19__* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

**The release date for the October 1990 Statement
will be 2:00 p.m. EST November 23, 1990.**

For sale by the Superintendent of Documents, U.S. Government Printing
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